(*b*) on all other matches at such rates as the Government may prescribe."

Repeal and savings.

3. The Matches (Excise Duty) (Amendment) (Emergency) Act, 1948 (XVI of 1948), is hereby repealed.

But anything done, and any action taken in exercise of any power conferred by or under the said Emergency Act shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act, as if this Act had commenced on the 29th day of February 1948.

A. RAMASWAMI MUDALIAR,
Dewan.

Order No. R. L. 160—Legis. 9-48-1, dated Bangalore, the 23rd July 1948.

Ordered that the accompanying Tobacco (Excise Duty) (Amendment) Act, 1948, which received the assent of His Highness the Maharaja, on the 16th day of July 1948, be published as Act No. XXXIX of 1948, in the *Mysore Gazette* for general information.

S. KANAKARATNARAJ,
Legal Remembrancer and Secretary to Government, Law Department.

ACT No. XXXIX OF 1948.

THE TOBACCO (EXCISE DUTY) (AMENDMENT) ACT, 1948.

(*Received the assent of His Highness the Maharaja on the 16th day of July 1948.*)

An Act further to amend the Tobacco (Excise Duty) Act, 1943.

Preamble.

WHEREAS it is expedient further to amend the Tobacco (Excise Duty) Act, 1943 (XXVI of 1943), for the purposes hereinafter appearing;

It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Tobacco (Excise Duty) (Amendment) Act, 1948.

(2) It shall come into force at once.

Amendment of the schedule to Act No. XXVI of 1943.

2. In the schedule to the Tobacco (Excise Duty) Act, 1943:—

(*a*) Under "I Unmanufactured Tobacco"—

(i) for item 2 (*b*) the following item shall be substituted, namely:—

"(*b*) any purpose other than the manufacture of cigarettes or of the products enumerated in 3 (*a*) and 3 (*b*) ... Twelve annas"

(ii) for item (3) the following item shall be substituted, namely:—

"(3) whether flue-cured or not, if intended for—

(*a*) manufacture into—		
(i) beedies	...	Twelve annas
(ii) snuff	...	Do
(iii) cigars and cheroots	...	Four annas
(iv) hookah tobacco	...	Do
(*b*) sale as chewing tobacco whether manufactured or merely cured	...	Do
(*c*) agricultural purposes	...	Nil"

(*b*) Under item "II. Manufactured Tobacco" the entry "Cigars and cheroots of which the value" shall be numbered as (1) and at the end of the entry as so numbered, the following entry shall be added, namely:—

"(2) Cigarettes of which the value—

	Per thousand.
(i) exceeds Rs. 50 a thousand	... Twelve rupees and eight annas.
(ii) exceeds Rs. 40 a thousand but does not exceed Rs. 50 a thousand.	Ten rupees
(iii) exceeds Rs. 30 a thousand but does not exceed Rs. 40 a thousand.	Seven rupees and eight annas.
(iv) exceeds Rs. 25 a thousand but does not exceed Rs. 30 a thousand.	Six rupees and four annas.
(v) exceeds Rs. 20 a thousand but does not exceed Rs. 25 a thousand.	Five rupees
(vi) exceeds Rs. 15 a thousand but does not exceed Rs. 20 a thousand.	Three rupees and twelve annas.
(vii) exceeds Rs. 10 a thousand but does not exceed Rs. 15 a thousand.	Two rupees and eight annas.
(viii) does not exceed Rs. 10 a thousand	... One rupee and four annas."

Repeal and savings.

3. The Tobacco (Excise Duty) (Amendment) (Emergency) Act, 1948 (XVII of 1948), is hereby repealed.

But anything done and any action taken in exercise of any power conferred by or under the said Emergency Act shall be deemed to have been done or taken in exercise of the powers conferred by or under this Act as if this Act had commenced on the 29th day of February 1948.

A. RAMASWAMI MUDALIAR,
Dewan.